

**GOVERNMENT OF ANDHRA PRADESH**

**ABSTRACT**

Prohibition & Excise – Calculation of Assessable Value and Levy of Assessment fees on Foreign Liquor (Spirits, Beer and Wine ) imported by A.P. Beverages Corporation Limited – Revised Orders - Issued .

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**REVENUE (EXCISE-II) DEPARTMENT**

**G.O.Ms.No. 88**

**Dated: 30-01-2010.**

**Read the following:-**

1. G.O.Ms.No. 968, Revenue (Ex.II) Dept., Dated: 10-07-2007.
2. G.O.Ms.No. 117, Revenue (Ex-II) Dept., Dated: 05-02-2009.
3. G.O.Ms.No. 118, Revenue (Ex-II) Dept., Dated: 05-02-2009.
4. G.O.Ms.No. 119, Revenue (Ex-II) Dept., Dated: 05-02-2009.
5. G.O.Ms.No. 120, Revenue (Ex-II) Dept., Dated: 05-02-2009.
6. From the Commissioner of Prohibition & Excise Cr.No. B3/536/2007/DDB/Ex, Dt: 08.12.2009.

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**ORDER:**

In the references 1&2 read above, Government have issued amendments to the Andhra Pradesh Excise (Import, Export and Transport of Indian Made Foreign Liquor & Foreign Liquor-Permits) Rules, 2005. The above amendments were issued to enable the Andhra Pradesh Beverages Corporation Limited to import foreign liquor for sale to Retail Shops, Bars and other licensees in the State. In the references 3<sup>rd</sup> to 5<sup>th</sup> read above Government have issued orders specifying the quantum and method of levy of Assessment Fee on Assessable Value of Foreign Liquor (Spirits, Beer and Wine) imported by the Andhra Pradesh Beverages Corporation Limited. The Commissioner of Prohibition & Excise, in the reference 6<sup>th</sup> read above, has submitted proposals for revision of rates of Assessment Fee on foreign (imported) liquor so as to bring about a degree of parity in the level of taxation imposed by the State on foreign (imported) liquor vis-à-vis domestically produced liquor.

The Government, after careful examination of the matter, hereby revise the quantum of levies and method of levy on Foreign Liquor (Spirits, Beer and Wine) as follows:

**Assessable Value :**

The Andhra Pradesh Beverages Corporation Limited shall arrive at the Assessable Value of each variety of foreign liquor (Spirit, Beer and Wine) by adding the supplier's price, Central Sales Tax, Import Fee, cost of Excise Adhesive Labels and freight and insurance, if applicable.

**Assessment Fee :**

The rates of Assessment Fee chargeable by the Andhra Pradesh Beverages Corporation Limited on the Assessable Value of foreign liquor (Spirit, Beer and Wine) shall be as follows;

**A). Foreign Spirits :**

Sl. No.	Assessable Value of Foreign Spirit	APBCL Assessment Fee %
1.	Upto Rs. 600/- per B.L.	49%
2.	> Rs. 600/- upto Rs. 1000/- per B.L	40%
3.	> Rs. 1000/- upto Rs. 1400/- per B.L.	34%
4.	> Rs. 1400/- per B.L.	32%

**B). Foreign Beer :**

Sl. No.	Assessable Value of Foreign Beer	APBCL Assessment Fee %
1.	Lager Beer (below 5% v/v alcohol strength) of all values	55%
2.	Strong Beer (5% v/v or more alcohol strength) of all values	64%

**C). Foreign Wine :**

Sl. No.	Assessable Value of Foreign Wine	APBCL Assessment Fee %
1.	Upto Rs. 225/- per B.L.	56%
2.	> Rs. 225/- per B.L.	33%

**Custom Duty :**

The custom duty imposed, if any, on the foreign liquor will not be subject to VAT levy but only added at the end to determine the Andhra Pradesh Beverages Corporation Limited's Issue Price of Foreign Liquor to be sold to the retail licensees. For this purpose necessary amendment to the APVAT Act, 2005 will be issued separately.

These orders will come into force with immediate effect.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**ASUTOSH MISHRA,  
PRINCIPAL SECRETARY TO GOVERNMENT.**

To  
The Commissioner of Prohibition and Excise, Andhra Pradesh, Hyderabad.  
The Managing Director A.P. Beverages Corporation Limited, Hyderabad.

**Copy to :**

The Joint Secretary, Government of India, Ministry of Commerce  
& Industry, Department of Commerce, Udyog Bhawan, New Delhi - 110011.  
The P.S. to Prl. Secy. to Chief Minister.  
SF/SCs

// Forwarded: By Order//

**SECTION OFFICER**